



ఆంధ్రప్రదేశ్ రాజపత్రము
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No.13

AMARAVATI, WEDNESDAY, JANUARY 3, 2024

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT & RULES, 2017 -
TO EXTEND DATES OF SPECIFIED COMPLIANCES IN EXERCISE OF
POWERS UNDER SECTION 168A OF APGST ACT.

[G.O.Ms.No.2, Revenue (Commercial Taxes), 3rd January, 2024.]

NOTIFICATION

In exercise of the powers conferred by section 168A of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and in partial modification of the notifications of the Government of Andhra Pradesh issued in G.O.Ms.No.264, Revenue(CT-II) Department, dated.11.09.2020 published in Andhra Pradesh Gazette No.293, Extra-ordinary Part.I, Dt:11-09-2020 and G.O.Ms.No.174, Revenue (CT-II) Department, dated.14-07-2021 published in Andhra Pradesh Gazette No.247, Extra-ordinary Part.I, Dt:15-07-2021 and G.O.Ms.No.537, Revenue (CT-II) Department, dated.21.07.2022 published in Andhra Pradesh Gazette No.762, Extra-ordinary Part.I, Dt:21-07-2022

and G.O.Ms.No.221,Revenue (CT) Department, dated.17-05-2023 published in Andhra Pradesh Gazette No.160, Extra-ordinary Part.I, Dt:17-05-2023, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby, extends the time limit specified under sub-section(10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely:–

- (i) for the financial year 2018-19, up to the 30th day of April, 2024;
- (ii) for the financial year 2019-20, up to the 31st day of August, 2024.

N. GULZAR,

Secretary to Government (CT) Finance.

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